

**Intragovernmental Reporting & Analysis System**  
Comparative Status of Disposition Report  
2nd Quarter FY 2006

Reporting Agency 16-Department of Labor

Trading Partner/ Reciprocal Category	Reported Amount	Material Difference	Adjustments*	Adjusted Reporting	Unknown/ Unreconciled	Explanation(s)
<i>Partner 18-U. S. Postal Service</i>						
RC 21-Benefit Contributions	Reporting Agency	\$744,599,403	\$0	\$744,599,403		Confirmed Reporting
asset/liabilities	Trading Partner	\$690,347,108	\$54,252,296	\$0	\$690,347,108	\$54,252,296 Accounting Methodology Difference
Trading Partner Basis of Accounting: This is a recurring diff/has been comm to DOL						
Reporting Agency Remarks: USPS does not recognize DOL's accrual numbers. This is an on-going issue.						
Trading Partner Remarks: USPS reprt actual amt received/DOL is assigning accruals (est)						
<i>Partner 18-U. S. Postal Service</i>						
RC 26-Benefit Contributions	Reporting Agency	\$550,394,252	\$0	\$550,394,252		Confirmed Reporting
Revenue/Expense	Trading Partner	\$479,408,800	\$70,985,452	\$0	\$479,408,800	\$70,985,452 Accounting Methodology Difference
Trading Partner Basis of Accounting: Recurring diff communicated to DOL						
Reporting Agency Remarks: USPS does not recognize DOL's accrual amounts. This is an on-going issue.						
Trading Partner Remarks: USPS reprt act amt rec/DOL assigning accrual (est)						
<i>Partner 21-Department of the Army</i>						
RC 21-Benefit Contributions	Reporting Agency	\$511,817,079	\$0	\$511,817,079		Confirmed Reporting
asset/liabilities	Trading Partner	\$452,724,647	\$59,092,432	\$0	\$452,724,647	\$59,092,432 Accounting Methodology Difference
Trading Partner Basis of Accounting: Not Stated						
Reporting Agency Remarks: This is a result of Army's working capital fund. DoD is working with DOL to resolve the differences.						
Trading Partner Remarks: FECA liability related to Army Working Capital Fund is red on their books/Dept of Labor records all Army to TI 21						
<i>Partner 73-Small Business Administration</i>						
RC 26-Benefit Contributions	Reporting Agency	\$1,980,330	\$0	\$1,980,330		Confirmed Reporting
Revenue/Expense	Trading Partner	\$4,081,005	\$2,100,676	(\$2,100,676)	See Below	Accounting Error
	Trading Partner	see above	see above	\$0	\$1,980,329	\$0 Accounting Error
Reporting Agency Remarks: SBA has an accounting error.						
<i>Partner 97-Office of the Secretary of Defense-Defense Agencies</i>						
RC 21-Benefit Contributions	Reporting Agency	\$170,728,329	\$0	\$170,728,329		Confirmed Reporting
asset/liabilities	Trading Partner	\$228,942,637	\$58,214,308	\$0	\$228,942,637	\$58,214,308 Accounting Methodology Difference
Trading Partner Basis of Accounting: Not Stated						
Reporting Agency Remarks: DoD is working with DOL to resolve the differenes, which is the result of the Working Capital Fund from Army.						
Trading Partner Remarks: FECA liability related to Army Working Capital Fund is red on their books/Dept of Labor records all Army to TI 21						

\*Represents 'accounting error' and 'current year timing' differences only.